

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
ISIL HOLDER	:	ORDER
	:	DTA NO. 819184
for Redetermination of a Deficiency or for Refund of	:	
New York State and New York City Personal Income	:	
Tax under Article 22 of the Tax Law and the	:	
Administrative Code of the City of New York for the	:	
Years 1997 and 1998.	:	

Petitioner, Isil Holder, 1248 Schenectady Avenue, Brooklyn, New York 11203, filed a petition for redetermination of a deficiency or for refund of New York State and New York City personal income tax under Article 22 of the Tax Law and the Administrative Code of the City of New York for the years 1997 and 1998.

The Division of Taxation (“Division”), by Barbara G. Billet, Esq. (Justine Clarke Caplan, Esq., of counsel), brought a motion dated December 19, 2002 seeking an order dismissing the petition, with prejudice, pursuant to sections 3000.3(b); 3000.4(a); 3000.5; 3000.9 of the Rules of Practice and Procedure of the Tax Appeals Tribunal (20 NYCRR 3000.3[b]; 3000.4[a]; 3000.5, and 3000.9) and granting summary determination in favor of the Division. Petitioner, who is not represented in this matter, did not respond to the Division’s motion. On February 20, 2003, the Administrative Law Judge issued an Order which conditionally granted the Division’s motion and dismissed the petition, with prejudice, for failure to state a cause for relief. The Order further provided, however, that it would not take effect and the petition would not be so dismissed if, within 30 days of the date of the Order, petitioner were to submit an amended

petition setting forth the amount of tax contested and the errors allegedly made by the Division, together with a statement of the facts upon which petitioner would rely to establish such alleged errors. 30 days have expired since the date of the Order and petitioner has not submitted such an amended petition. Accordingly, the Division's motion is granted and the petition is dismissed, with prejudice, for failure to state a cause for relief.

DATED: Troy, New York
April 3, 2003

/s/ Timothy J. Alston
ADMINISTRATIVE LAW JUDGE